SPECIAL MEETING
BOARD OF MAYOR AND ALDERMEN
(PUBLIC HEARING - FY27 BUDGET)

April 14, 2026 at 6:00 PM
Memorial High School, One Crusader Way (Auditorium)

Mayor and All Aldermen

AGENDA

The Mayor calls the meeting to order.

The Mayor calls for the Pledge of Allegiance.

A moment of silence is observed.

The Clerk calls the roll.

1. The Mayor advises that the purpose of the special meeting is a public hearing to receive comments on the proposed Fiscal Year 2027 municipal budget and the proposed Community Improvement Program for the Fiscal Year 2027 period in accordance with the procedures established in RSA 44:10 and in satisfaction of any other local, state or federal law that may apply.

The Mayor notes that the Clerk shall present the resolutions, the subject of which contain all of the appropriations as proposed, after which a brief presentation may be made and public comments will be heard.

2. The Clerk presents the proposed Resolutions:

"Resolution 'Approving the Community Improvement Program for Fiscal Year 2027, Raising and Appropriating Monies Therefore, and Authorizing Implementation of Said Program."

“Appropriating to the Parking Fund the sum of $5,142,275 from parking revenues for the Fiscal Year 2027.”

"Appropriating the sum of $33,804,234 from Sewer User Rental Charges to the Environmental Protection Division for the Fiscal Year 2027."

"Appropriating to the Manchester Airport Authority the sum of $49,366,765 from Special Airport Revenue Funds for the Fiscal Year 2027."

"Appropriating to the Manchester Transit Authority the sum of $1,999,838 for the Fiscal Year 2027."

"Appropriating to the Manchester School District the sum of $234,981,749 for the Fiscal Year 2027."

"Appropriating all Incremental Meals and Rooms Tax Revenue Received by the City in the Fiscal Year 2027 and held in the Civic Center Fund, for the payment of the City's Obligations in Said Fiscal Year under the Financing Agreement."

"Appropriating to the Manchester School Food and Nutrition Services Program the sum of $6,300,000 from School Food and Nutrition Services Revenues for the Fiscal Year 2027."

"Raising Monies and Making Appropriations of $195,337,885 for the Fiscal Year 2027."

"Appropriating to the Central Business Service District the sum of $700,000 from Central Business Service District Funds for the Fiscal Year 2027."

"Continuation of the Central Business Service District."

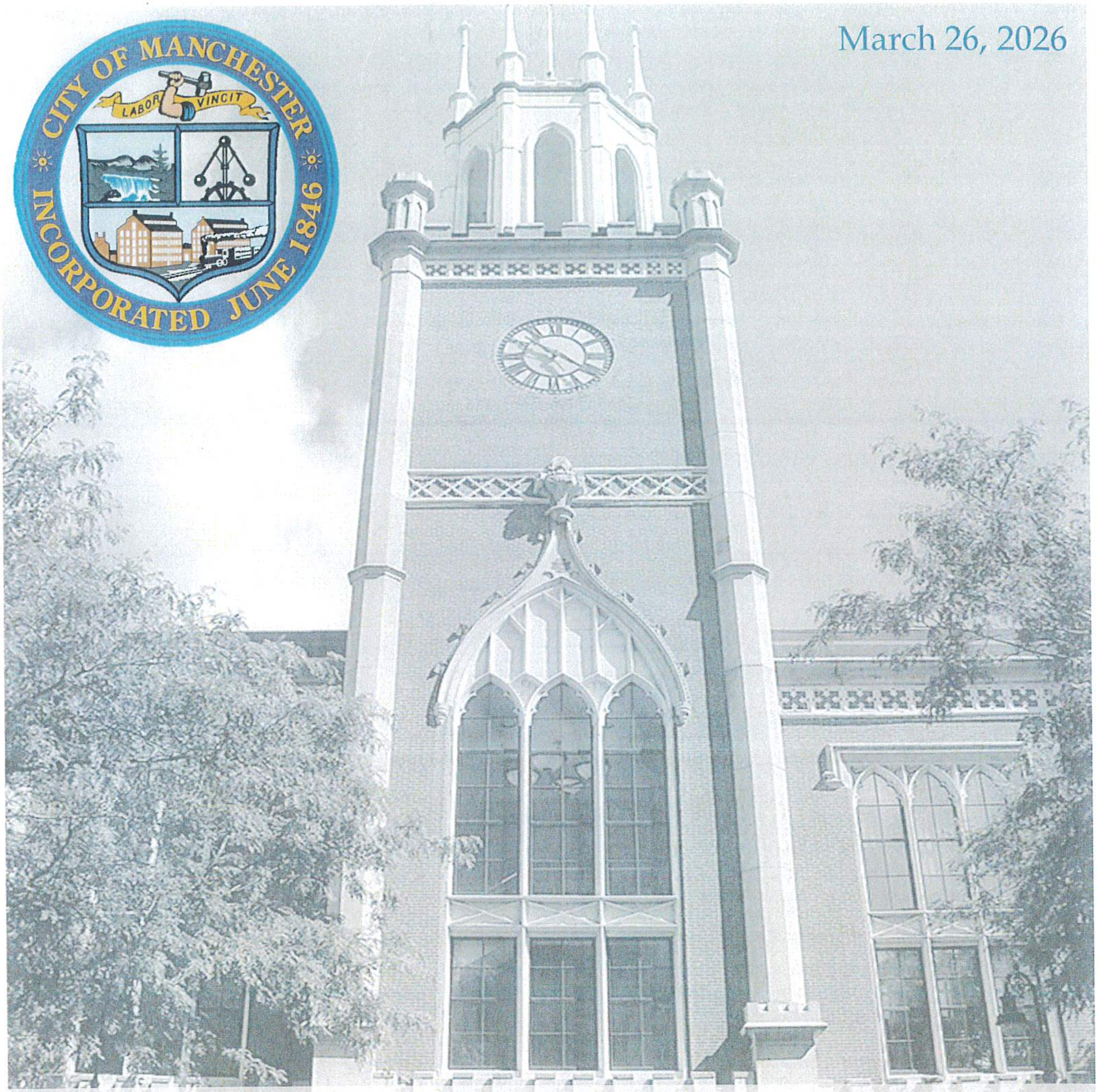
"Authorizing the Finance Officer to Make Certain Budgetary Closings for the Fiscal Year 2026."

3. The Mayor advises that the meeting shall be open to public comments; each person when recognized shall come to the nearest microphone and state their name and address in a clear and loud voice for the record; each person shall be given one opportunity to speak and comments shall be limited to three minutes to allow all participants the opportunity to speak; residents and taxpayers shall be called upon first followed by all others.

4. The Mayor advises that all wishing to speak having been heard, the comments presented shall be taken under consideration with actions by the Board.

5. This being a special meeting, no further business can be presented and a motion is in order to adjourn.

March 26, 2026



MAYOR JAY RUAIS

FISCAL YEAR 2027 BUDGET PROPOSAL

City of Manchester, New Hampshire
FY2027 Budget Summary

	FY 2026 DRA Tax Rate		ESTIMATED Change- 2026 DRA Tax Rate Budget vs 2027 Mayor's Budget		FY 2027 Mayor's Budget	
	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues
DEPARTMENTS						
ALDERMEN	$ 70,000	$ -	$ -	$ -	$ 70,000	$ -
ASSESSORS	$ 937,285	$ 1,111,041	(23,404)	(40,500)	$ 913,881	$ 1,070,541
CITY CLERK	$ 1,329,372	$ 2,206,790	5,409	(110,990)	$ 1,334,781	$ 2,095,800
CITY SOLICITOR	$ 2,275,167	$ 774,621	150,673	41,972	$ 2,425,840	$ 816,593
ECONOMIC DEVELOPMENT	$ 304,420	$ 233,843	12,879	(16,636)	$ 317,299	$ 217,207
FINANCE DEPARTMENT	$ 1,322,750	$ 12,819,498	80,899	(2,715,708)	$ 1,403,649	$ 10,103,790
INFORMATION SYSTEMS	$ 2,339,435	$ 215,000	(79,703)	-	$ 2,259,732	$ 215,000
MAYOR	$ 304,559	$ -	-	-	$ 304,559	$ -
YOUTH SERVICES	$ 846,091	$ -	(202,365)	-	$ 643,726	$ -
HUMAN RESOURCES	$ 897,762	$ -	(6,469)	-	$ 891,293	$ -
PLANNING & COMMUNITY DEVELOPMENT	$ 2,682,014	$ 4,531,176	(42,015)	(852,578)	$ 2,639,999	$ 3,678,598
TAX COLLECTOR	$ 893,117	$ 24,044,686	(24,964)	700,320	$ 868,153	$ 24,745,006
FIRE DEPARTMENT	$ 27,221,721	$ 1,124,446	534,284	95,065	$ 27,756,005	$ 1,219,511
POLICE DEPARTMENT	$ 34,329,533	$ 464,500	382,704	2,816,586	$ 34,712,237	$ 3,281,086
POLICE DEPARTMENT - CHARGEBACKS	$ -	$ 837,120	-	77,576	$ -	$ 914,696
HEALTH DEPARTMENT - CITY	$ 2,594,841	$ 227,500	45,674	-	$ 2,640,515	$ 227,500
PUBLIC WORKS	$ 35,583,320	$ 16,831,830	(4,735,027)	(4,780,668)	$ 30,848,293	$ 12,051,162
WELFARE DEPARTMENT	$ 1,509,824	$ 25,000	20,903	5,000	$ 1,530,727	$ 30,000
LIBRARY	$ 2,619,692	$ -	(78,457)	-	$ 2,541,235	$ -
CENTRAL FLEET MANAGEMENT	$ 3,997,754	$ 40,000	(20,259)	-	$ 3,977,495	$ 40,000
SUB-TOTAL DEPARTMENTS:	$ 122,058,677	$ 66,487,051	$ (3,979,258)	$ (4,780,561)	$ 118,079,419	$ 60,706,490
NON-DEPARTMENTAL ITEMS						
HEALTH INSURANCE	$ 16,697,219	$ -	$ -		$ 16,697,219	$ -
DENTAL INSURANCE	827,084		-		827,084	
LIFE INSURANCE	71,186		-		71,186	
DISABILITY INSURANCE	60,771		-		60,771	
WORKERS' COMPENSATION - SALARY	684,000		-		684,000	
WORKERS' COMPENSATION - MEDICAL	1,783,654		-		1,783,654	
CASUALTY & GENERAL LIABILITY	1,575,000		-		1,575,000	
FIRE RETIREMENT	7,542,465		(248,832)		7,293,633	
POLICE RETIREMENT	8,242,374		(108,429)		8,133,945	
CITY RETIREMENT	13,921,677		1,378,638		15,300,315	
FICA	3,786,615		104,969		3,891,584	
UNEMPLOYMENT	10,000		10,000		20,000	
TUITION REIMBURSEMENT	50,000		-		50,000	
SEVERANCE	1,160,333		(160,333)		1,000,000	
SUB-TOTAL BENEFITS:	56,412,378		976,013		57,388,391	
STREET LIGHTING	828,834		33,353		862,187	
CONTINGENCY	200,000		1,663,457		1,863,457	
CIVIC CONTRIBUTIONS	127,704		(27,704)		100,000	
SO NH PLANNING	78,688		(78,688)		-	
MPTS	474,980		4,451		479,431	
CASH CIP PROJECTS	150,000		10,000		160,000	
EMPLOYEE MED SERVICES	80,000		(10,000)		70,000	
MATURING DEBT	9,700,000		215,000		9,915,000	
INT ON MATURING DEBT	6,400,000		-		6,400,000	
SUB-TOTAL NON DEPARTMENTAL:	18,040,206		1,829,869		19,870,075	
TOTAL NON-DEPARTMENTAL ITEMS:	74,452,584		2,805,882		77,258,466	
GENERAL FUND GRAND TOTAL:	$ 196,511,261	$ 66,487,051	$ (1,173,376)	$ (4,780,561)	$ 195,337,885	$ 60,706,490
TRANSIT SUBSIDY	$ 1,999,838	$ -	$ -	$ -	$ 1,999,838	$ -
OVERLAY	1,461,946		-	-	1,461,946	
VETERANS EXEMPTIONS	1,345,625		-	-	1,345,625	
FUND BALANCE SURPLUS		1,647,950	-	(1,487,283)		160,667
GRAND TOTAL CITY:	$ 201,318,670	$ 67,135,001	$ (1,173,376)	$ (6,267,844)	$ 200,145,294	$ 60,867,157
NET CITY APPROPRIATION	$ 134,183,669		$ 5,094,468		$ 139,278,137	
Tax Rate $ - City	$ 10.04		$ 0.39		$ 10.43	
Percentage Change in Tax Rate			3.88%			
GRAND TOTAL COUNTY TAX	$ 18,110,778	$ -	$ -	-	$ 18,110,778	$ -
Tax Rate $ - County	$ 1.36		$ -		$ 1.36	
Percentage Change in Tax Rate			0.00%			
SCHOOL DISTRICT	$ 237,999,925	$ 12,830,102	$ (3,018,176)	$ (4,134,093)	$ 234,981,749	$ 8,696,009
SCHOOL FOOD & NUTRITION	6,300,000	6,300,000	-	-	6,300,000	6,300,000
STATE REVENUE		107,638,112	-	(1,884,083)		105,754,029
GRAND TOTAL SCHOOL DISTRICT:	$ 244,299,925	$ 126,768,214	$ (3,018,176)	$ (6,018,176)	$ 241,281,749	$ 120,750,038
NET SCHOOL DISTRICT APPROPRIATION	$ 117,531,711		$ 3,000,000		$ 120,531,711	
Tax Rate $ - School District	$ 8.84		$ 0.23		$ 9.07	
Percentage Change in Tax Rate			2.60%			
NET COMBINED CITY APPROPRIATION	$ 463,729,373	$ 193,903,215	$ (4,191,552)	$ (12,286,020)	$ 459,537,821	$ 181,617,195
TOTAL PROPERTY TAXES	$ 269,826,158		$ 8,094,468		$ 277,920,626	
Combined Tax Rate $	$ 20.24		$ 0.62		$ 20.86	
Percentage Change in Tax Rate	3.37%		-0.37%		3.00%	
State Education School Tax	$ 19,626,112		($46,086)		$ 19,580,026	
Assessed Valuation (thousands)	13,358,909.303		0		13,358,909.303	
Assessed Valuation less utilities (thousands)	12,982,280.203		0.000		12,982,280.203	

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FY 2027 Budget Outline

Affordability and City Government Reforms:

- In order to protect the tax cap, this budget cuts the FY26 Departmental budget allocations for all Departments by 2%, less the contractual commitments. The exceptions to this are Department of Public Works which is 1% and Fire Department which is 1.5%. The Police Department will see no reduction.
- This proposal, outlined below, includes additional reductions totaling over $3.5 million dollars
- For the first time since 2018, the position of the Independent City Auditor has been filled and included in budget.
- Establishes a Centralized Purchasing Division to reduce long-term costs. Estimated savings outlined in document.
- Centralizing payroll functions to improve accuracy and compliance while reducing inefficiencies.
- Consolidates City Operations: moving the Parking Division under the Police Department.

Supporting First Responders:

- In order to address recruiting and retention, this budget sets aside a sum of money, consistent with the compensation study, for contracts with the Manchester Police Unions.
- Bond $1.4 million in critical communication upgrades for Police and Fire Departments
- Motor Equipment Replacement Program also appropriates $1.7 million to the Fire Department, and $360,000 to the Police Department for trucks and vehicles.
- $200,000 in bonding for fire equipment and protective gear.
- $160,000 in Cash CIP set aside to fund the SAFER Grant for Fire Department.

Infrastructure and Quality of Life:

- Nearly $7 million invested in road infrastructure and improvements.
- Continued investment in parks and public spaces:
  - $200,000 in deferred maintenance
  - $200,000 in park modernization and retrofits
  - $200,000 in park paving and pathways
  - $300,000 for Hunt Pool redevelopment design and engineering
- $60,000 in Cash CIP for downtown and neighborhood lighting improvements.
- Finalizes assessment for Downtown Cleaning Program and Street Ambassador Initiative to permanently ensure a cleaner, safer and more welcoming environment in Manchester.

School District:

- Budget increased by $3 million, reduction of $525,951 from Tax Cap compliant budget.
- Total appropriation: $234,981,749.
- Should this number become final, the Manchester School District will have been allocated $14.0 million in combined City and State funding since I became Mayor. During that same period, requested funding was reduced by $12.7 million.

Transitional Housing and Homelessness:

- $75,000 for Aged and Infirmed Shelter (CDBG Federal Funding).
- $50,000 reserved for Winter Warming efforts.
- CDBG Federal funding and Affordable Housing Trust Fund (AHTF) investments in transitional housing and supportive services across multiple providers, including:
  - Waypoint: $20,000
  - Liberty House: $20,000
  - Hope for New Hampshire Recovery for Wellness Clinic Expansion: $25,000
  - Light of Life Ministries: $33,491 CDBG, $8,305 AHTF
  - 1269 Café: $50,000
  - Families in Transition Family Shelter: $70,000
- $500,000 in federal HUD HOME funding for construction of transitional housing initiative to support families and children, creating capacity for 18 families, advancing the goal of eliminating shelter waitlist for families.

FY 27 Primary Expenditure Increases and Revenue Loss

Expenditure Increases:

ENTITY	INCREASE
Step Increases for City Employees	$2,288,371
City Retirement	$1,379,000
2% COLA for City Employees	$1,016,048
Departmental Contract Increases	$540,000
Aramark Contract Increase	$386,000
Utilities	$266,500
Debt Service	$215,000

Revenue Decreases

ENTITY	DECREASE
Building Permits	$850,000
Interest Income	$400,000
Department of Public Works	$150,000
Cable Franchise Fees	$100,000
PILOT Payments	$40,500

FY 27 Budget Proposed Reductions

ENTITY	REDUCTION
New Hampshire Municipal Association Dues	$32,306
Southern New Hampshire Planning Association Dues	$78,688
OYS FY25 Staffing Level	$176,335
Department of Public Works Salt Reduction	$300,000
Manchester Police Department Cost Savings	$455,408
Manchester Fire Department Cost Savings	$461,000
Department of Public Works Cost Savings	$502,705
Manchester School District Budget Request	$525,951
Elimination of Citywide Funded Vacancies	$990,677
Departmental Reductions from FY26 Less Contractual Obligations	$1,255,150

Office of Mayor Jay Ruais
NEWS RELEASE

Contact:
Daley Frenette
Chief of Staff
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FOR IMMEDIATE RELEASE:
March 26, 2026

Mayor Jay Ruais Introduces FY2027 Budget Focused on Affordability, Core Services, and Structural Reforms to City Government

Manchester, NH – Tonight, Mayor Jay Ruais introduced his proposed FY2027 City budget, outlining a plan centered on affordability, protecting core services, and structural reforms to improve efficiency and accountability for taxpayers.

The proposed plan reflects the City's continued commitment to fiscal discipline while advancing key priorities, including maintaining a clean and safe downtown, supporting our first responders, and addressing homelessness through a structured, and balanced approach designed to strengthen the continuum from sheltering to housing.

Mayor Ruais released the following statement:

"In tonight's address, I outlined the significant financial pressures we face, including rising contractual and operational costs, and the difficult decisions required to reduce spending. This proposal meets those challenges head-on, cutting spending in targeted areas, while preserving public safety, protecting core services, and making structural reforms to City government that will save dollars.

The last two budgets passed by the Board of Mayor and Aldermen came in historically under the tax cap, saving Manchester residents millions of dollars in property tax increases. In a time of continued economic pressure our families, residents, and businesses deserve a City government that lives within its means. At the end of every line item in our budget is an individual or family thinking about filling up their car, putting money away for their future, or paying their mortgage.

Manchester residents also expect their City to deliver for them. They expect our employees to educate our kids, answer emergency calls, repair roads, maintain parks, and clear our streets and sidewalks during the winter. We have to strike a balance. We must live within our means, and live up to our responsibilities.

With those folks in mind, we are making necessary and foundational reforms to City government that will improve oversight, efficiency, and save money, while ensuring our taxpayer dollars are spent responsibly. From launching centralized purchasing and payroll divisions to strengthening internal auditing and consolidating services, we are building a more efficient and accountable government that will deliver results for our taxpayers.

The plan continues the City's commitment to public safety by prioritizing investments in our Police and Fire Departments. As we continue negotiations with our two police unions, I am committing dollars, consistent with the cost of implementing the compensation study, to the budget to help address recruitment and retention challenges. It also allocates $1.4 million in bonding for critical radio and communication upgrades, and $200,000 in bonding for fire equipment and protective gear. Additionally, $160,000 is set aside to fund the SAFER Grant, ensuring we can sustain appropriate fire staffing levels in the years ahead.

Included here is a continuation of the balanced approach to funding our schools with an allocation of $3 million. Should this number become final, the Manchester School District will have been allocated $14.0 million in combined City and State funding since I became Mayor, while requested funding was reduced by approximately $12.7 million.

We are strengthening the heart of our City by finalizing the Downtown Cleaning Program and Street Ambassador initiative as a permanent service. Funded through a dedicated downtown assessment, this program ensures a cleaner, safer, and more welcoming environment for our City, at no cost to residents. In just 20 months, the program has already removed over 125,000 pounds of trash and significantly reduced graffiti, delivering clear, visible results.

The proposal also makes targeted investments in the infrastructure residents rely on every day. Nearly $7 million is allocated to road improvements, along with $600,000 for park maintenance, modernization and paving, as well as $300,000 to advance the Hunt Pool redevelopment project and $60,000 for downtown and neighborhood lighting improvements.

Finally, we continue our structured, compassionate, and accountable approach to homelessness. We have responsibly reduced shelter capacity while focusing on the most vulnerable, veterans, the elderly and infirm, and now families and children with this proposal. We are investing our federal dollars across the full continuum of care, from emergency shelter and outreach to transitional housing and permanent solutions, to make homelessness rare, brief, and one-time. This includes support for the Aged and Infirm Shelter, winter warming efforts, and critical funding for outreach and transitional housing organizations. In partnership with community leaders, we are also advancing a transformational project to provide transitional housing for families, helping them move from instability to independence.

As this process now moves to the Board of Aldermen, I look forward to working collaboratively to deliver a final plan that balances the needs of our City, our schools, and our taxpayers."

City of Manchester
Department of Finance
One City Hall Plaza
Manchester, New Hampshire 03101
(603) 624-6460
(603) 624-6549 Fax

MEMORANDUM

Date: March 17, 2026

To: Honorable Board of Mayor and Aldermen

From: Sharon Y. Wickens

RE: *FY 2026 Budget Projections*

Based on estimates provided by department heads, the projected General Fund operating surplus for FY2026 is $482,000. This surplus consists of:

- **Expenditure surplus:** $396,000
- **Revenue surplus:** $86,000

Several departments are reporting expenditure surpluses resulting from employee turnover and associated hiring delays.

Public Works is projecting a $400,000 revenue shortfall due to reduced chargeback services for the School District. This decrease is offset by an equivalent reduction in overall expenses. However, the department has experienced a particularly challenging winter, resulting in overages in overtime, salt, and fuel expenditures. After accounting for all factors, Public Works is reporting a net expenditure overage of $300,000.

Comcast franchise fee revenues continue to decline, and the City Clerk's office projects an overall revenue shortfall of $250,000.

The Tax Collector reports an estimated $625,000 increase in auto registrations, with fleet registrations continuing to positively impact revenue.

Additionally, the forecasted surplus includes a $110,000 allocation from the contingency account.

As of March 13, 2026, there have been 33 retirements, compared to 23 during the same period last year. Severance payments through this date total $1,289,886, up from $1,154,910 a year ago. Following the posting of all related entries, the severance reserve account is projected to hold a balance of $1,434,416.

Attached is a departmental summary of severance paid thru March 13, 2026 and the departmental overtime report as of March 13, 2026.

Respectfully submitted,

Sharon Y. Wickens

Attachments

FY 2026 BUDGET PROJECTIONS
Surplus / (Deficit)

Department	Expenditures	Revenues
ASSESSORS	$ 105,000	$ 10,000
PLANNING & COMMUNITY DEVELOPMENT	$ 50,000	
CITY CLERK	$ 55,000	$ (250,000)
CITY SOLICITOR		$ 32,000
FINANCE DEPARTMENT		$ 37,000
INFORMATION SYSTEMS		$ 38,000
MAYOR		
ECONOMIC DEVELOPMENT	$ 20,000	$ (22,000)
YOUTH SERVICES	$ 28,000	
HUMAN RESOURCES		
TAX COLLECTOR	$ 55,000	$ 625,000
FIRE DEPARTMENT	$ 100,000	$ 16,000
POLICE DEPARTMENT - CITY	$ 57,000	
POLICE DEPARTMENT - SCHOOL		
HEALTH DEPARTMENT	$ 96,000	
DEPARTMENT OF PUBLIC WORKS	$ (300,000)	$ (400,000)
WELFARE DEPARTMENT		
LIBRARY	$ 20,000	
SENIOR SERVICES		
CENTRAL FLEET MANAGEMENT		
Total	$ 286,000	$ 86,000
Non-Departmentals		
CONTINGENCY	$ 110,000	
Total Non-Departmentals	$ 110,000	
Grand Total	$ 396,000	$ 86,000
Revenue/Expenditure Net Surplus		$ 482,000
Total Surplus		**$ 482,000**

3/17/2026

FY 2026 Severance Payouts
Through 3/13/2026

Dept	Count	Severance
Police	7	334,684
Highway	9	310,244
Fire	10	458,194
Central Fleet	2	5,039
Info Systems	1	94,226
City Clerk	1	50,214
Health	2	22,607
Library	1	14,678
Total	33	1,289,886

FY27 Bonding - Mayor's Budget

City

Project		Amount	Useful Life
Motorized Equipment Replacement (MER);			
MTA Buses MER	$	32,000	10 Years
Police MER	$	360,000	7 Years
Fire MER	$	1,700,000	15 Years
Highway MER	$	1,408,000	10 Years
Municipal Deferred Maintenance	$	600,000	15 Years
FY27 Roadway Program	$	5,000,000	20 Years
FY 27 Parks Paving	$	250,000	15 Years
Parks Deferred Maintenance	$	250,000	15 Years
Park Playground and Retrofitting	$	300,000	15 Years
Sheehan-Basquil Pool & Bathhouse - Final Design & Bid Package	$	100,000	5 Years
Public Safety Communication System Upgrade	$	1,400,000	20 Years
Munis ERP Financial System	$	4,525,000	20 Years
Technology Bond	$	760,000	10 Years
JFK Coliseum Chiller Plant	$	322,310	20 Years
	$	17,007,310	

Manchester School District

Project		Amount	Useful Life
FY27 Deferred Maintenance Program - Facilities	$	3,550,000	15 Years
FY27 Deferred Maintenance Program - Parks & Recreation	$	300,000	15 Years
School Parking Lot Rehabilitation	$	1,000,000	20 Years
Playground Replacement	$	300,000	15 Years
Information Technology Infrastructure & Chromebooks	$	1,500,000	10 Years
Purchase of 6 Buses (Fleet Replacement)	$	700,000	7 Years
Purchase of 5 Buses (Fleet Expansion)	$	500,000	7 Years
	$	7,850,000	

City of Manchester
General Fund Reserve Balances

	6/30/2026*	6/30/2025	6/30/2024	6/30/2023	6/30/2022
Health Insurance Reserve	$ 3,987,945	$ 3,987,945	$ 3,363,627	$ 3,363,627	$ 1,863,627
General Liability / Casualty Reserve	$ 1,996,265	$ 1,996,265	$ 1,996,265	$ 1,996,265	$ 746,265
Workers Compensation Reserve	$ 3,808,375	$ 3,808,375	$ 3,808,375	$ 3,808,375	$ 3,013,308
Special Revenue Reserve (Economic Development)	$ 2,211,800	$ 3,866,636	$ 3,718,790	$ 4,306,960	$ 3,613,107
Revenue Stabilization Reserve (Rainy Day Fund)	$ 12,592,153	$ 12,592,153	$ 12,323,538	$ 12,318,142	$ 12,318,142
Winter Weather Reserve	$ 851,790	$ 851,790	$ 851,790	$ 325,012	$ 325,012
Municipal Transportation Improvement (Road Fund)	$ 704,000	$ 913,036	$ 1,568,942	$ 1,035,957	$ 500,384
Severance Reserve	$ 960,000	$ 1,563,968	$ 928,353	$ 1,580,364	$ 574,706
Roadway Degradation Fee Reserve	$ 888,725	$ 2,101,856	$ 2,016,163	$ 640,757	$ 140,187
Health Department Reserve	$ 791,350	$ 722,527	$ 610,366	$ 436,347	$ 367,987
Pine Grove Cemetery Reserve	$ 188,750	$ 177,950	$ 149,150	$ 112,250	$ 76,250
ALS Response Reserve - Fire	$ 61,125	$ 40,500	$ 27,900	$ 4,800	
Total General Fund Reserves	$ 28,981,153	$ 32,582,501	$ 31,335,359	$ 29,924,056	$ 23,538,975

*FY2026 Estimated as of 06/30/26

3/20/2026

City of Manchester – Annual COLA Percentages

Fiscal Year	COLA Percentage	Effective Date	Notes
2000	**Adoption of Yarger Decker**		
2001	2%	**7/1/2000**	
2002	**3%**	**7/1/2001**	
2003	**1%**	**7/1/2002**	
2004	**2%**	**7/1/2003**	
2005	**2%**	**7/1/2004**	
2006	**2%**	**7/1/2005**	
2007	**2%**	**7/1/2006**	
2008	**1%**	**7/1/2007**	
2009	**2%**	**7/1/2008**	
2010	**3%**	**7/1/2009**	
2011	**1.50%**	**7/1/2010**	
2012	**2.50%**	**7/1/2011**	
2013	**2.50%**	**7/1/2012**	
2014	**1%**	**7/1/2013**	
2015	**1%**	**7/1/2014**	
2016	**None**	**N/A**	
2017	**1%**	**7/1/2016**	
2018	**None**	**N/A**	
2019	**0% - 2%**	**7/1/2018**	**Varied by Union**
2020	**1.50% - 2%**	**7/1/2019**	**Varied by Union**
2021	**1.50% - 2%**	**7/1/2020**	**Varied by Union**
2022	**1.75% - 2%**	**7/1/2021**	**Varied by Union**
2023	**3%**	**7/1/2022**	
2024	**4%**	**7/1/2023**	
2025	**4%**	**7/1/2024**	
2026	**Adoption of Evergreen**	**7/1/2025**	
2027	**2%**	**7/1/2026**	

FY27

Civic Contributions:

$	100,000	Manchester Animal Shelter
$	-	NH Municipal Association Dues for Manchester
$	-	Senior Citizens Dinner
$	-	Art Fund
$	100,000	

Manchester School District
General Fund - Baseline Budget
Fiscal Year 2027
School Year 2026-2027

Object	Account Name	FY27 Budget
100	Salaries	$ 113,664,740
200	Employee Benefits	59,270,120
240	Tuition and Staff Development	377,000
300	Professional and Technical Services	11,090,497
430	Repairs and Maintenance	1,607,198
440	Rental of Land, Buildings & Equipment	17,600
510	Transportation • Regular Education	203,000
513	Transportation • Student Services	11,000,000
520	Insurance	778,413
531	Telephone	177,479
534	Postage	38,500
540	Advertising	6,000
550	Printing & Binding	28,300
560	Tuition	8,000,000
580	Travel	26,500
610	General Supplies	934,493
650	Food Service Meal Debt Write-off	400,000
620	Utilities	3,400,000
640	Books and Information Resources	1,699,820
730	Equipment	588,054
733	Furniture & Fixtures	10,000
810	Dues and Fees	109,105
850	City Services	9,537,758
892	Graduation	6,900
893	Community Partnerships	135,000
910	Debt Service	12,099,310
990	Long-Term Facilities Plan	16,200,000
Total Expenditures		$ 251,405,787

Item	Item Description	Cost	Park(s)	Ward
1	Court Resurfacing & Crack Repairs	$25,000.00	Sheehan-Basquil	5
2	Vet's Park Painting Light Poles and Fencing Rails and Perimeter Fence	$35,000.00	Veteran's Park	3
3	Irrigation Improvements	$65,000.00	Rock Rimmon Soccer Fields	12
			Padden Field - Steven's Pond	4
4	Sports Lighting Diagnosis, Repair, and Replacement	$50,000.00	Youngsville	6
			Wolfe Park	10
5	Various Locations-Fencing and Gates Repair and Replacement	$25,000.00	Youngsville	6
			Stevens Park	5
6	Derryfield Country Club Tree Removal/Drainage/Cart Path	$25,000.00	Derryfield Country Club	4
7	Gill Stadium Retaining Wall	$50,000.00	Gill Stadium	5
8	Light Repairs and Replacements	$25,000.00	Veterans	3
			Victory	3
			Sheehan-Basquil	5
	Total Parks Deferred Maintenance	**$300,000.00**		

Julianne Pelletier
Independent City Auditor

CITY OF MANCHESTER

Office of the Independent City Auditor

To: Mayor Ruais
Date: March 16, 2026
Re: Establishment of a Centralized Purchasing Function

Executive Summary

Establishing a centralized purchasing function staffed by one procurement professional would provide significant financial and operational benefits to the City. With an estimated annual cost of approximately $127,500, this position is projected to generate a minimum of $1,000,000 in savings during the first year through strategic sourcing, contract consolidation, and standardized procurement practices. In addition to direct cost reductions, centralized purchasing will improve compliance, reduce administrative duplication across departments, and strengthen financial oversight.

Estimated Cost

The projected annual cost for this position is estimated as follows:

Salary:	$ 85,000
Benefits (approx. 50%):	$ 42,500
Total Estimated Annual Cost:	**$127,500**

Projected First-Year Savings

Based on conservative estimates drawn from commonly achieved public-sector procurement efficiencies, centralized purchasing is expected to generate a minimum of $1,000,000 in savings during the first year through strategic sourcing, contract leverage, and purchasing standardization.

Projected savings categories include:

Cell Phones and Service Plans: **15%** savings through plan consolidation and contract negotiation
Copiers / Multi-Function Devices (MFDs): **15%** Device standardization and volume contract pricing
Office Supplies: **15%** savings through consolidated purchasing and catalog contracts
Toner and Printing Supplies: **10%** Standardization and contracted pricing
IT Software and Hardware: **15%** savings through enterprise licensing, volume purchasing, and lifecycle management
Fleet Purchases: **10%** savings through state contract pricing and coordinated vehicle replacement planning
Janitorial Supplies: **15%** savings through standardized products and bulk procurement
Facility Maintenance Supplies: Contract sourcing and consolidated purchasing
Data Shredding Services: **10%** Competitive cooperative State contracts and service standardization
Telecommunications: Contract optimization and service consolidation
Professional Services: **10%** savings through structured procurement processes and cooperative contract utilization

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 792-6668 • FAX: (603) 624-6528
TTY: 1-800-735-2964
E-Mail: jpelletier@manchesternh.gov • Website: www.manchesternh.gov

Procurement Strategy

These savings would be achieved primarily through the strategic use of:

- State of New Hampshire master contracts
- MA State contracts
- Multi-state cooperative purchasing contracts
- Inter-municipal collaborative purchasing agreements
- Regional cooperative purchasing organizations and sourcing agencies; Sourcewell, MHEC, etc.

Leveraging these competitively awarded contracts allows the City to access pre-negotiated pricing while avoiding duplicative bid processes. This approach significantly reduces procurement cycle time while maintaining compliance with public purchasing requirements.

Operational Benefits

In addition to direct cost savings, centralizing procurement provides several administrative and risk-reduction benefits:

- Reduction of redundant administrative work currently performed independently across departments
- Improved contract management and purchasing standardization across the organization
- Reduced compliance risk through consistent procurement procedures and documentation
- Improved purchasing transparency and audit readiness
- Enhanced vendor management and pricing benchmarking
- Greater leverage in negotiations through consolidated purchasing volume

Conclusion

The creation of a centralized purchasing position represents a high-return operational investment. With an estimated annual cost of approximately $127,500, the position is projected to deliver at least $1 million in first-year savings, while also strengthening procurement governance, reducing risk, and improving operational efficiency across City departments.

For these reasons, establishing a centralized procurement function is recommended as a strategic financial and operational improvement for the City.

Respectfully submitted,

Julianne Pelletier

Digitally signed by Julianne Pelletier
DN: OU=Independent City Auditor, O=City of Manchester, CN=Julianne Pelletier, E=jpelletier@manchesternh.gov
Reason: I am the author of this document
Location:
Date: 2026.03.10 10:22:26-04'00'
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Julianne Pelletier

CITY OF MANCHESTER
Economic Development Office

Jodie L. Nazaka, AICP
Director

March 24, 2026

Board of Mayor and Alderman
c/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Re: Central Business Service District (CBSD) Resolutions

Dear Board of Mayor and Aldermen,

Under the provisions of Chapter 37, I am forwarding a copy of the recommendations of the Central Business Service District (CBSD) Advisory Board. The Advisory Board is responsible for recommending to the Board of Mayor and Aldermen the geographic area, services, and service levels provided within the CBSD. As such, it is pertinent to your final adoption of the CBSD Budget and Continuation resolutions.

I will be available at your next meeting if you have any questions.

Sincerely,

Jodie Nazaka

Jodie Nazaka, AICP
Director
Manchester Economic Development Office

Manchester Economic Development Office (MEDO)
One City Hall Plaza, Manchester, NH 03101
Phone: 603.624.6505 Fax: 603.624.6308

CENTRAL BUSINESS
SERVICE DISTRICT
ADVISORY BOARD
MANCHESTER, NH

March 24, 2026

The Honorable Mayor and Board of Aldermen
One City Hall Plaza
Manchester, NH 03101

RE: FY2027 Recommendations from the CBSD Advisory Board

Dear Mayor Ruais and Aldermen,

In accordance with the City Charter, the Central Business Service District (CBSD) Advisory Board is tasked with advising the Board of Mayor and Aldermen on the designated geographic area of the CBSD and the specific services and service levels to be provided. The CBSD was established over 35 years ago and has traditionally funded various activities through property tax levies on commercial properties. These activities have included management, events, cleaning, marketing, and economic development efforts.

Background:
Beginning in July of 2024 (FY2025), the CBSD deployed a pilot program consisting of a specialized Ambassador team to improve the District by offering professional cleaning, maintenance, safety, and hospitality services. **Over the past 20 months, the program has produced clear, positive results, including a notable reduction in refuse and an overall improvement in the downtown environment. The team has collected more than 4,361 bags of trash, removed 1,089 stickers and 854 graffiti tags, and completed 656 combined biohazard and sanitation cleanups—most of which are attributable to the growing number of downtown residents and their pets (see attached infographic).**

The total annual cost to provide all services within the District, based on current service levels, operating expenses, and broader economic factors such as inflation, is $700,000. In FY26, the CBSD assessment rate was thoughtfully adjusted to generate $400,000 toward that total—approximately $0.475 per $1,000 of assessed value.

To ensure the program could continue without placing the full cost burden on downtown property owners at once, the Economic Development Office secured $200,000 in ARPA funding from the Mayor and Aldermen. This approach allowed the City to sustain the highly successful Ambassador Program while phasing in the assessment increase gradually, giving businesses and property owners time to plan and adjust.

Proposed Rate Increase:
Beginning in July 2026, the program will enter its third year, and ARPA funding will no longer be available to offset the full cost of services. As a result, effective July 1, 2026 (FY2027), the CBSD Advisory Board recommends adjusting the collection rate to $700,000. This adjustment aligns the budget with the true level of service being provided, ensures long-term financial stability for the program, and was communicated to the Aldermen and ratepayers at the time of the FY2026 increase.

The Advisory Board has also established a policy to review the rate on an annual basis. This review does not mean the rate will automatically increase each year. Rather, it provides a structured opportunity for the Board to evaluate whether the rate remains appropriate based on current service levels, operating costs, and broader economic factors such as inflation.

Conducting this review annually helps ensure that any adjustments are considered thoughtfully and transparently, and that the rate continues to support the long-term sustainability and quality of the services being provided.

In addition to the Ambassador Program, the Advisory Board intends that the assessment funds be allocated to the following activities in FY27:

- Seasonal Spring, Summer, and Winter Planters
- Decorative Lighting for Aesthetics and Saftey
- Special Event Support
- Holiday Decorations

District Boundaries

The CBSD spans 379.83 acres and includes both the Downtown and Millyard areas (refer to the provided map). **The Board is not proposing any changes to the District's geographic boundaries at this time.** However, similar to the annual review of the district rate, the Board will periodically review the merits of the district boundaries to determine whether adjustments may be appropriate in the future. This review may include consideration of whether the district should be broadened to include additional areas that benefit from district services or adjusted to better reflect where those services are provided.

Continued investment in these services will greatly benefit our downtown community, supporting both the District and the City's long-term growth and prosperity, and help position Manchester as the best midsize city in America.

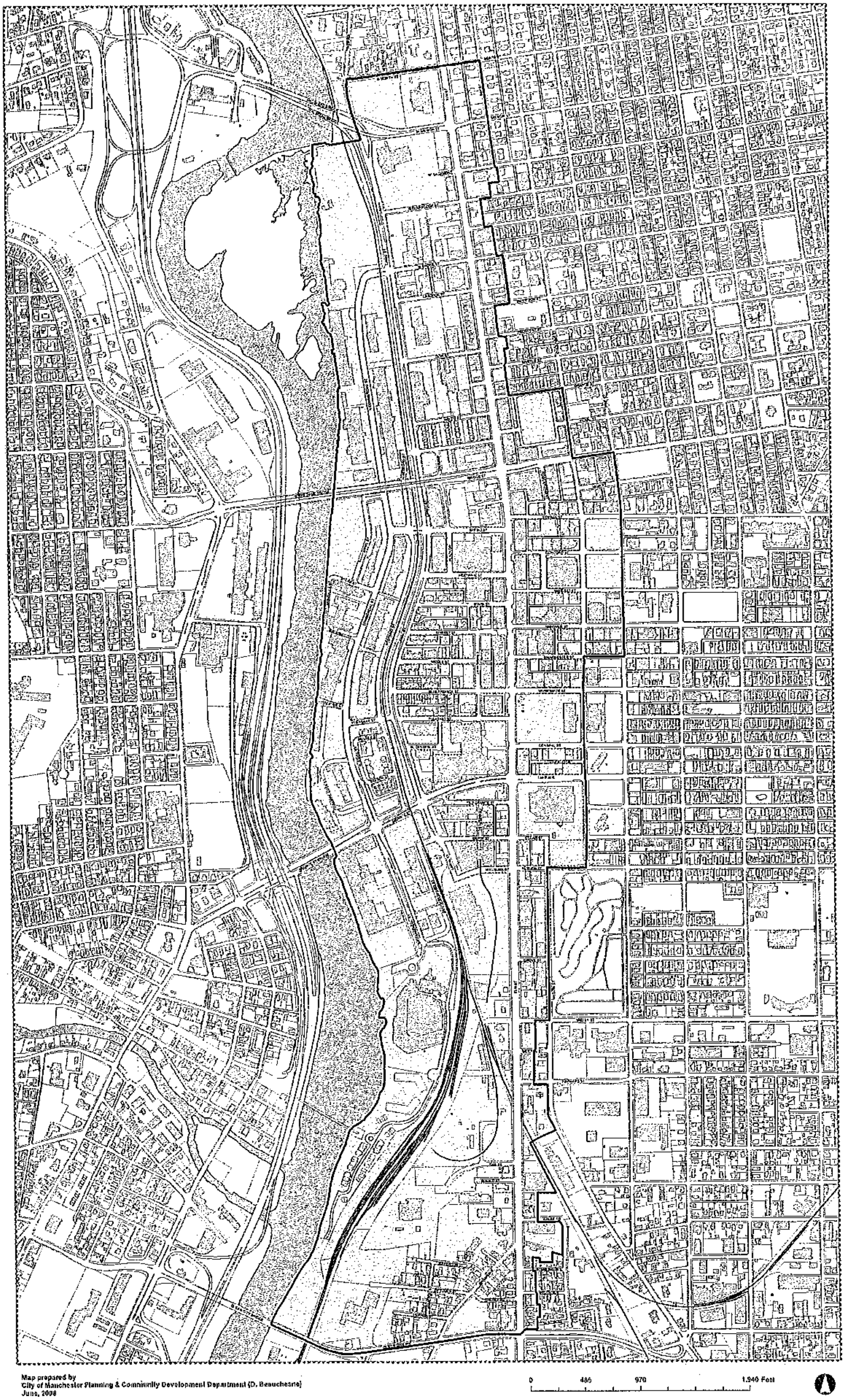
Members of the Advisory Board will be available during the meeting for questions.

Sincerely,
The Central Business Service District Advisory Board

Travis York, *Chair*
Peter Richard, *Vice Chair*
Jacqueline Botchman
Donald Stokes
Brad Pernaw
Brian Lawrence

Central Business Service District

Includes expansion area approved in June 2008



Map prepared by
City of Manchester Planning & Community Development Department (D. Beauchesne)
June, 2008

Richard Bilodeau
Director
Central Fleet Services

CITY OF MANCHESTER
Central Fleet Services

Dear Mayor Ruais, January 22, 2026

Below is a detailed breakdown of the proposed equipment purchases to be funded through the 2027 Motor Equipment Replacement (MER) program. All pricing reflects either estimated purchase costs or amounts obtained from current contracts.

All equipment listed is intended to replace similar equipment that has reached the end of its useful life or no longer meets the operational needs of the department. In instances where equipment no longer meets departmental needs but remains serviceable, it may be refurbished or repurposed and reassigned to another department where appropriate.

Manchester Transit Authority – $32,000.00
This amount represents the City's match toward a grant-funded purchase of a cutaway bus. The grant is expected to cover approximately 80% of the total cost. Mike Whitten can provide additional details or answer questions related to this purchase.

Police Department – $360,000.00
• Purchase six (6) Ford Explorer police cruisers to replace aging Ford Taurus and Explorer units.
• Current State Bid pricing is approximately $60,000 per vehicle, including upfitting.
Estimated Total Cost: $360,000.00

Fire Department – $1,700,000.00
• Purchase one (1) 2026 Rosenbauer engine to replace Engine 3 (2013 E-One).
Estimated Cost: $950,000.00
• Purchase one (1) 2026 Rosenbauer engine to replace Engine 10 (2011 E-One).
Estimated Cost: $950,000.00
• Anticipated proceeds from the sale of Truck 3 to be applied toward the purchase of Engine 3.
Estimated Proceeds: –$200,000.00

Highway Department & Parks and Recreation – $1,417,897.94
The following items are considered priority replacements and are proposed for purchase this year:

• Purchase one (1) 10-ton, 10-wheel Mack chassis with dump body, plow, and sander upfit. Replace Truck 637 (2009 Freightliner with Caterpillar engine – engine not repairable; parts unavailable).
Estimated Cost: $350,671.00

• Purchase one (1) refuse truck (Mack 10-wheel chassis and body) to replace Truck 303 (2011 International).
Estimated Cost: $430,000.00

• Refurbish Refuse Truck 309, including arm and claw, body, hydraulic hoses, chassis brakes, and related components.
Estimated Cost: $87,329.00

• Purchase one (1) Bobcat skid steer to replace a 2009 unit with a blown engine.
Estimated Cost: $80,000.00

Parks and Recreation Specific Items:
• Purchase two (2) rough mowers (Units 922 and 906) at Derryfield Country Club.
Estimated Cost: $40,000.00

• Purchase one (1) electric Zamboni with charger to replace PKS-Z1 (1985), which is beyond repair.
Estimated Cost: $209,897.94

• Purchase one (1) six-wheel tree bucket truck to replace Unit 218 (2011 International).
Estimated Cost: $220,000.00

Total 2027 MER Request: $3,509,897.94

If you have any questions or would like to discuss any portion of this request in more detail, please feel free to contact me.

Best regards,

Richard

Richard Bilodeau
Director Central Fleet Management

City of Manchester
New Hampshire

In the year Two Thousand and Twenty Six

A Resolution

"Resolution 'Approving the Community Improvement Program for Fiscal Year 2027, Raising and Appropriating Monies Therefore, and Authorizing Implementation of Said Program."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

WHEREAS, the City of Manchester is presented with a number of Community needs and opportunities in FY 2027; and

WHEREAS, certain resources have been identified which can be used in addressing these community needs and opportunities; and

WHEREAS, municipal departments, boards and commissions, have been provided broad opportunity to participate in the identification of community needs and opportunities and of strategies to meet these needs and opportunities; and

WHEREAS, the Board of Mayor and Aldermen has reviewed the 2027 Community Improvement Program; and

WHEREAS, the Board of Mayor and Aldermen wishes to have carried out those programs, projects and activities as identified in the following 2027 Community Improvement Program;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDEMEN:

THAT, the Community Improvement Program be adopted and endorsed as an essential aspect of the planning and management of the City's capital and service needs and of sound fiscal planning and control;

THAT, the goals and objectives in the Community Improvement Program reflect priority community needs and opportunities for FY 2027 and are hereby adopted;

THAT, the programs and projects to be proposed for FY 2027 be generally endorsed as addressing priority goals and objectives within the City's reasonable ability to pay;

City of Manchester
New Hampshire

In the year Two Thousand and Twenty Six

A RESOLUTION

"Resolution 'Approving the Community Improvement Program for Fiscal Year 2027, Raising and Appropriating Monies Therefore, and Authorizing Implementation of Said Program."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

THAT, the proposed programs and projects identified and recommended for action in FY 2027 be endorsed and approved subject to appropriation limits;

THAT, subject to administrative procedures and other pertinent requirements as are and may, from time to time, be set forth by the Board of Mayor and Aldermen, in the Code of Federal Regulations, conditions of grant awards, and contracts, there is hereby authorized and appropriated as follows:

the amount of $1,167,500 in federal, state, and private grant funds in the manner set forth which is attached hereto and made a part hereof by reference: provided, however, that in the event such grant funds are awarded in an amount less than the appropriation amounts set forth or in the event any required local matching funds are appropriated in an amount less than set forth the amount of funds appropriated herein shall be correspondingly reduced;

the amount of $2,451,529 in Federal Community Development Block Grant program funds and program income, Emergency Solutions Grant Program funds, HOME funds, Section 108 funds and Affordable Housing Trust funds in the manner set forth which is attached hereto and made a part hereof by reference; provided, however, that in the event the funds are awarded in an amount less than the appropriation amounts set forth the amount of funds appropriated herein shall be correspondingly reduced; and

the amount of $45,657,310 derived from the issuance of short-term notes and general obligation bonds; and

the amount of $1,927,483 in FY 2027 municipal funds, for expenditures in the manner set forth in the FY 2027 CIP Budget, which amount shall be identified in a non-departmental account entitled "2027 Community Improvement Program"; and

THAT, subject to appropriation, and pursuant to the budget and subject to administrative procedures and other pertinent requirements of the Community Improvement Program as may, from time to time, be set forth, there is hereby authorized as follows:

City of Manchester
New Hampshire

In the year Two Thousand and Twenty Six

A RESOLUTION

"Resolution 'Approving the Community Improvement Program for Fiscal Year 2027, Raising and Appropriating Monies Therefore, and Authorizing Implementation of Said Program."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

THAT, all such appropriations made herein or hereafter for 2027 Community Improvement Program activities be subject to submission, review and approval of budget information by the Finance Committee of the Board of Mayor and Aldermen prior to expenditure;

THAT, the Office of the Mayor and/or the Planning & Community Development Department be authorized to cause the expenditure of such monies appropriated and available to carry out the 2027 Community Improvement Program, which authorization shall include execution of pertinent third-party purchase-of-service contracts, and letters of donations;

THAT consistent with this Resolution, the Office of the Mayor and/or the Planning & Community Development Department be authorized to prepare, submit, negotiate and enter into an agreement and contracts with Federal government departments and agencies and the State of New Hampshire for the period July 1, 2026 to June 30, 2027, that the Office of the Mayor and/or the Planning & Community Development Department be further authorized to contract for federal and state grants for programs and projects and to obligate and commit the local matching share of grants in accordance with the 2027 Community Improvement Program, and that the Office of the Mayor and/or the Planning & Community Development Department be authorized to seek such additional federal, state or private funds as may, from time to time, be made available for programs, projects and activities identified in the FY 2027 period;

City of Manchester
New Hampshire

In the year Two Thousand and Twenty Six

A Resolution

"Resolution 'Approving the Community Improvement Program for Fiscal Year 2027, Raising and Appropriating Monies Therefore, and Authorizing Implementation of Said Program."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

THAT, the Planning Department be authorized to prepare, submit, negotiate, and contract for funds to be made available to the City under the Housing and Community Development Act of 1974 (as amended) for financing of referenced programs and projects, which authorization shall include authority to provide required policy and administrative assurances including civil-rights, equal opportunity, citizen participation, relocation and property acquisition policy, environmental assurances, labor standards, and others as may be specified in Federal Rules and Regulations Chapter V, Part 570 Community Development Block Grants, Sub Part D, and other pertinent assurances as may, from time to time, be required;

THAT, the Office of the Mayor and/or the Planning & Community Development Department be authorized to advise other public and private agencies at the federal, state, regional and local level of the approval of the 2027 Community Improvement Program and to seek the support of such agencies in carrying out program, projects and activities listed in Section 1 of the 2027 Community Improvement Program;

THAT, the Office of the Mayor and/or the Planning & Community Development Department be authorized and is hereby directed to inform all boards and commissions, agencies and departments of the approval of the 2027 Community Improvement Program;

THAT, The Planning & Community Development Department be authorized to submit the Annual Action Plan as part of the Community Development Block Grant submission.

Resolved, that this Resolution shall take effect upon its passage.

Administering Department/Agency	Project Name	FY26 Adopted	FY27 Request	FY27 Recommended	Funding Source	Notes
Central Fleet	Motorized Equipment Replacement	$3,184,000.00	$3,913,000.00	$3,500,000.00	Bond	
DPW-Facilities	Municipal Deferred Maintenance	$600,000.00	$600,000.00	$600,000.00	Bond	
DPW-Facilities	JFK Coliseum Chiller Plant	$0.00	$322,310.00	$322,310.00	Bond	
			$850,000.00	$850,000.00	Federal	
DPW-Facilities - Schools	FY27 Deferred Maintenance Program	$3,450,000.00	$3,550,000.00	$3,550,000.00	MSD Bond	
DPW-Highway	FY27 Roadway Program	$4,000,000.00	$11,000,000.00	$5,000,000.00	Bond	
		$720,000.00	$500,000.00	$725,000.00	MTF	
		$1,818,000.00	$500,000.00	$975,000.00	Degradation	
DPW-Highway	RAISE - City Funds	$0.00	$20,800,000.00	$20,800,000.00	TIF Bond	
DPW-Highway	FY 27 Parks Paving	$300,000.00	$500,000.00	$200,000.00	Bond	
DPW-Parks & Rec. & Cemetery	Parks Deferred Maintenance	$250,000.00	$300,000.00	$200,000.00	Bond	
DPW-Parks & Rec. & Cemetery	Fun in the Sun	$50,000.00	$60,000.00	$78,000.00	CDBG	
		$50,000.00	$60,000.00	$22,000.00	Cash	
DPW-Parks & Rec. & Cemetery	Park Playground and Retrofitting	$300,000.00	$300,000.00	$200,000.00	Bond	
DPW-Parks & Rec. & Cemetery	Sheehan-Basquil Pool & Bathhouse - Final Design & Bid Package	$0.00	$200,000.00	$200,000.00	CDBG	
		$0.00	$200,000.00	$100,000.00	Bond	
DPW-Parks & Rec. & Cemetery	Youngsville Dog Park	$0.00	$67,500.00	$67,500.00	Other	Donations
DPW-Parks & Rec. & Cemetery	Veteran's Park Pavilion	$0.00	$250,000.00	$250,000.00	Other	Donations
DPW-Parks & Rec. & Cemetery - Schools	FY27 Deferred Maintenance Program	$400,000.00	$300,000.00	$300,000.00	MSD Bond	
DPW-Parks & Rec. & Cemetery - Schools	School Parking Lot Rehabilitation	$0.00	$1,000,000.00	$1,000,000.00	MSD Bond	
DPW-Parks & Rec. & Cemetery - Schools	Playground Replacement	$300,000.00	$300,000.00	$300,000.00	MSD Bond	
Fire Department	Public Safety Communication System Upgrade	$0.00	$8,400,000.00	$1,400,000.00	Bond	
Fire Department	Gear Equipment Replacement	$100,000.00	$200,000.00	$200,000.00	Bond	
Information Systems	Munis ERP Financial System	$0.00	$4,525,000.00	$4,525,000.00	Bond	
Information Systems	Technology Bond	$0.00	$735,000.00	$760,000.00	Bond	
Mayor's Office	Winter Warming Station	$50,000.00	$50,000.00	$50,000.00	Cash	
Mayor's Office - Homelessness Initiatives	Aged and Infirmed Shelter Project	$75,000.00	$75,000.00	$75,000.00	CDBG	
MEDO	2026 Holiday Lighting Manchester City Archways	$0.00	$60,000.00	$60,000.00	Cash	
MSD IT Department	Information Technology Infrastructure & Chromebooks	$0.00	$1,500,000.00	$1,500,000.00	MSD Bond	
MSD Transportation	Purchase of 6 Buses (Fleet Replacement)	$700,000.00	$700,000.00	$700,000.00	MSD Bond	
MSD Transportation	Purchase of 5 Buses(Fleet Expansion)	$500,000.00	$500,000.00	$500,000.00	MSD Bond	
Planning & Community Development	Planning and Administration	$294,198.00	$297,198.00	$297,198.00	CDBG	
		$104,578.00	$138,000.00	$138,000.00	Home	
Planning & Community Development	Concentrated Code Enforcement 1	$101,300.00	$105,746.00	$105,746.00	CDBG	
Planning & Community Development	Concentrated Code Enforcement 2	$102,300.00	$103,706.00	$103,706.00	CDBG	
Planning & Community Development	Dilapidated Building Demolition	$80,000.00	$65,000.00	$65,000.00	CDBG	
Planning & Community Development	Community Development Initiatives	$0.00	$3,000.00	$3,000.00	CDBG	
Planning & Community Development	HOME CHDO Set-Aside	$0.00	$87,248.00	$87,248.00	Home	

Administering Department/Agency	Project Name	FY26 Adopted	FY27 Request	FY27 Recommended	Funding Source	Notes
Big Brothers Big Sisters of NH	One-to-One Mentoring for At-Risk Manchester Youth	$8,910.00	$9,000.00	$8,910.00	CDBG	
CASA of NH	Advocacy for Victimized Manchester Children	$14,550.00	$17,500.00	$14,550.00	CDBG	
Catholic Services	Liberty House	$0.00	$25,000.00	$20,000.00	CDBG	
				$5,000.00	AHT	
Child Advocacy Center	Forensic Interviewing and Support Service for Child Victims of Crime	$8,910.00	$19,000.00	$14,550.00	CDBG	
Easterseals New Hampshire	Easterseals NH, The Way Home, Tenant Based Rental Assistance	$0.00	$78,000.00	$70,000.00	Home	
Family Promise of Southern NH	FPSNH	$0.00	$1,000,000.00	$500,000.00	Home	
Lamprey Health Care - SNHAHEC	Interpretation Training	$6,930.00	$10,000.00	$6,930.00	CDBG	
MCRC	CBDO - Special Activities	$534,237.00	$1,710,704.00	$644,291.00	CDBG	
				$8,305.00	AHT	
				$28,000.00	Cash	
MHRA	Veterans Family Housing Window Replacement	$0.00	$29,178.00	$29,178.00	AHT	
Organization for Refugee & Immigrant Success	Refugee Employment Services	$9,700.00	$20,000.00	$9,700.00	CDBG	
Revive Recovery Resource Center	Revive Recovery Women's Residence - Capital Furnishings, Safety and Transportation	$0.00	$197,000.00	$25,000.00	AHT	
The Salvation Army	Teen Night Program	$9,700.00	$9,700.00	$9,700.00	CDBG	

Recommended Totals by Source

AHT	$67,483.00	DEGRADATION FEES	$975,000.00
CDBG	$1,656,281.00	EPD ENTERPRISE	$0.00
TIF BOND	$20,800,000.00	FEDERAL	$860,000.00
HOME	$796,248.00	CASH	$160,000.00
BOND	$17,007,310.00	OTHER	$317,500.00
MSD BOND	$7,850,000.00	STATE	
CITY	$0.00		
MTF	$725,000.00		
Total all staff recommended		$51,203,822.00	

3/25/2026

Appendix A

Agency	Special Activity in the NRSA	Suggested CBDO Activities and Funding Levels
1269 Café	Chronically Homeless Residential Living	$50,000
Amoskeag Health	Pediatric Clinic & Family Support Services	$30,000
Boys and Girls Club	Inner City After School Program	$15,000
City Year New Hampshire	Whole School Whole Child	$100,000
Families In Transition	Family Emergency Shelter	$70,000
Girls Inc. of New Hampshire	Manchester Girls Center	$9,500
Granite YMCA	Y-Stay	$19,400
Helping Hands	Case Manager Funding	$14,850
Holy Cross Family	Lease of 5 Classroom Spaces	$9,700
Hope for NH Recovery	Wellness Clinic Expansion	$25,000
Light of Life Ministries	Resident Support Specialists	$41,796
Meals on Wheels – Hillsborough County	Elder Nutrition Program	$30,000
Manchester Community Resource Center	Adult Workforce Development	$67,900
Manchester Community Resource Center	CBDO Special Activities	$41,750
Manchester Community Resource Center	Summer Youth Employment Program	$44,000
Manchester Police Athletic League	After School & Vacation Enrichment	$25,000
Palace Theatre	School Ticket Program	$5,500
Queen City Bicycle Collective	Community Bicycle Training	$3,000
REACH Crisis Center	Emily's Place	$48,500
Safari Club	SYC After School Program	$9,700
Waypoint	Manchester Youth Drop in Center	$20,000
	Total to Manchester Community Resource Center for Public Service Activities in the NRSA	$680,596

Suggested FY27 CBDO Activities Contracted and/or Delivered by Manchester Community Resource Center

In accordance with 24 CFR 570.204, "Special Activities by a Community Based Development Organization (CBDO), "the City acknowledges that a designated CBDO, in this case Manchester Community Resource Center, is free to contract with any agency of its choosing in order to carry out activities that are in alignment with the CBDO's mission to serve persons in the City's Neighborhood Revitalization Strategy Area (NRSA). Therefore, there is no guarantee that any certain activity or agency will be funded under the CBDO. Notwithstanding federal requirements, the Mayor shares her suggestions for activities and agencies that may be funded with CDBG subgrants under the management and administration and sole discretion of CBDO, Manchester Community Resource Center, subject to all applicable requirements of U.S. Department of Housing and Urban Development's Community Development Block Grant Program.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Appropriating to the Parking Fund the sum of $5,142,275 from parking revenues for the Fiscal Year 2027."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Five Million, One Hundred Forty-Two Thousand, Two Hundred and Seventy-Five Dollars ($5,142,275) from parking revenues shall be hereby appropriated to the Parking Fund for the Fiscal Year 2027 as follows:

Salaries and Wages	$848,942
Line Item Expenses	$3,708,994
Capital Outlay	$0

RESTRICTED FUNDS: Subject to the approval of the Finance Officer.

Employee Benefits	$473,314
Debt Service	$111,025

TOTAL	$5,142,275

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A Resolution

"Appropriating the sum of $33,804,234 from Sewer User Rental Charges to the Environmental Protection Division for the Fiscal Year 2027."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Thirty-Three Million, Eight Hundred and Four Thousand, Two Hundred and Thirty-Four Dollars ($33,804,234) from Sewer User Rental Charges to the Environmental Protection Division for the Fiscal Year 2027 be hereby appropriated for operation Expenses as follows:

Salaries and Wages	$4,046,297
Line Item Expenses	$5,450,695
Capital Outlay	$1,781,161

RESTRICTED FUNDS: Subject to the approval of the Finance Officer.

Employee Benefits	$2,715,944
Insurance	$185,000
Debt Service	$19,595,137
Audit	$30,000

RESTRICTED FUNDS: Subject to the approval of the Board of Mayor and Aldermen.

Contingency	$0

TOTAL	$33,804,234

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Appropriating to the Manchester Airport Authority the sum of $49,366,765 from Special Airport Revenue Funds for the Fiscal Year 2027."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Forty-Nine Million, Three Hundred Sixty-Six Thousand, Seven Hundred and Sixty-Five Dollars ($49,366,765) from Special Airport Revenue funds shall be hereby appropriated to the Manchester Airport Authority for the Fiscal Year 2027 as follows:

Salaries and Wages	$7,657,465
Line Item Expenses	$20,085,208
Capital Outlay	$183,700

RESTRICTED FUNDS: Subject to the approval of the Finance Officer.

Employee Benefits	$5,031,392
Debt – Principal and Interest	$15,775,000
Debt – Bond Financing	$67,000
Audit	$64,500
Insurance	$502,500

TOTAL	$49,366,765

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Appropriating to the Manchester Transit Authority the sum of $1,999,838 for the Fiscal Year 2027."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Million, Nine Hundred Ninety-Nine Thousand, Eight Hundred and Thirty-Eight Dollars ($1,999,838) is hereby appropriated to the Manchester Transit Authority for the Fiscal Year 2027 to be taken from such unappropriated money as may now be in the City Treasury or may hereafter come into it and the balance by tax upon the estates liable to be taxed in said City and by tax on polls, or from other source shall be appropriated as follows:

RESTRICTED FUNDS: Subject to the approval of the Manchester Transit Authority.

$1,999,838

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Appropriating to the Manchester School District the sum of $234,981,749 for the Fiscal Year 2027."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Two Hundred Thirty-Four Million, Nine Hundred Eighty-One Thousand, Seven Hundred and Forty-Nine Dollars ($234,981,749) is hereby appropriated to the Manchester School District for the Fiscal Year 2027 to be taken from such unappropriated money as may now be in the City Treasury or may hereafter come into it and the balance by tax upon the estates liable to be taxed in said City and by tax on polls, or from other source shall be appropriated as follow:

RESTRICTED FUNDS: Subject to the approval of the City of Manchester Board of School Committee.

$234,981,749

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Appropriating all Incremental Meals and Rooms Tax Revenue Received by the City in the Fiscal Year 2027 and held in the Civic Center Fund, for the payment of the City's Obligations in Said Fiscal Year under the Financing Agreement."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

WHEREAS, In accordance with the New Hampshire Revised Statutes Annotated, the Board of Mayor and Aldermen established on the books of the City the Civic Center Fund; and

WHEREAS, the portion of Meals and Rooms Tax Revenue paid to the City by the State of New Hampshire which covers the City's share of the costs of constructing the Manchester Civic Center in accordance with RSA 78-A shall be held in the Civic Center Fund; and

WHEREAS, in accordance with the terms of the Financing Agreement between the City and the Manchester Housing and Redevelopment Authority dated as of March 1, 2000 (the "Financing Agreement"), the City must appropriate funds held in the Civic Center Fund to meet its obligations under the Financing Agreement;

NOW, THEREFORE, be it resolved as follows:

That a sufficient portion of the Incremental Meals and Rooms Tax Revenue received by the City in the Fiscal Year 2027 be held in the Civic Center Fund and appropriated for the payment of the City's obligations in said fiscal year in accordance with the terms of the Financing Agreement. All remaining Meals and Rooms Tax Revenue shall be transferred to the General Fund.

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Appropriating to the Manchester School Food and Nutrition Services Program the sum of $6,300,000 from School Food and Nutrition Services Revenues for the Fiscal Year 2027."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Six Million, Three Hundred Thousand Dollars ($6,300,000) from School Food and Nutrition Services revenues shall hereby be appropriated to the Manchester School Food and Nutrition Services program for the Fiscal Year 2027 as follows:

<u>RESTRICTED FUNDS:</u> Subject to the approval of the Manchester Board of School Committee.

$6,300,000

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Raising Monies and Making Appropriations of $195,337,885 for the Fiscal Year 2027."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Hundred Ninety-Five Million, Three Hundred Thirty-Seven Thousand, Eight Hundred and Eighty-Five Dollars ($195,337,885) plus the County Tax be taken from such unappropriated money as may now be in the City Treasury or may hereafter come into it, and the balance by tax upon the estates liable to be taxed in said City and by tax on polls, or from other source, shall be appropriated as follows:

General Government - Agencies

Aldermen	$70,000
Assessors	$913,881
City Clerk	$1,334,781
Economic Development Office	$317,299
City Solicitor	$2,425,840
Finance Department	$1,403,649
Information Systems	$2,259,732
Mayor	$304,559
Youth Services	$643,726
Human Resources	$891,293
Planning & Community Development	$2,639,999
Tax Collector	$868,153
Fire Department	$27,756,005
Police Department	$34,712,237
Health Department	$2,640,515
Public Works Department	$30,848,293
Welfare Department	$1,530,727
Library	$2,541,235
Central Fleet Management	$3,977,495
Subtotal Agencies:	**$118,079,419**

Continued on page 2

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Raising Monies and Making Appropriations of $195,337,885 for the Fiscal Year 2027."

General Government - Non-Departmental Items

Health Insurance	$16,697,219
Dental Insurance	$827,084
Life Insurance	$71,186
Disability Insurance	$60,771
Workers Compensation – Salary	$684,000
Workers Compensation – Medical	$1,783,654
Casualty & General Liability	$1,575,000
Fire Retirement	$7,293,633
Police Retirement	$8,133,945
City Retirement	$15,300,315
FICA	$3,891,584
Unemployment	$20,000
Tuition Reimbursement	$50,000
Severance	$1,000,000
Street Lighting	$862,187
Contingency	$1,883,457
Civic Contributions and Programs	$100,000
Southern NH Planning Commission	$0
Manchester Public Television	$479,431
Cash CIP Projects	$160,000
Employees Medical Services	$70,000
Maturing Debt	$9,915,000
Interest on Maturing Debt	6,400,000
Subtotal Non-Departmental	**$77,258,466**
GRAND TOTAL (Agencies and Non-Departmental)	**$195,337,885**

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Appropriating to the Central Business Service District the sum of $700,000 from Central Business Service District Funds for the Fiscal Year 2027."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Seven Hundred Thousand Dollars ($700,000) from Central Business Service District funds shall be hereby appropriated to the Central Business Service District for the Fiscal Year 2027 as follows:

<u>RESTRICTED FUNDS</u>: Subject to the approval of the Planning Director.

Expenses	$700,000
TOTAL	$700,000

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Continuation of the Central Business Service District."

Page 1 of 3

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

WHEREAS, The establishment of Central Business Service Districts are authorized under provision of RSA 31:120 through RSA 31:125; and

WHEREAS, The Board of Mayor and Aldermen have further authorized the establishment of such districts and has set forth procedures for the same in Chapter 37 of the Code of Ordinance; and

WHEREAS, The Board of Mayor and Aldermen, after consultation with and on the recommendation of an Advisory Board of owners and tenants within the proposed District, find that a Central Business Service District should be continued:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN:

THAT, The recommended boundaries of the District within which services will be provided and assessments made on the property are:

Beginning at a point at the intersection of River Road and west North Street; thence easterly along West North Street and continuing along North Street to Bay Street;
thence southerly along Bay Street to Sagamore Street;
thence along Sagamore Street to a point at the rear property line of property at 1631 Elm Street (Rite-Aid);
thence generally southerly along the rear property line of property at 1631 Elm Street (Rite-Aid) to Pennacook Street;
thence westerly along Pennacook Street to an alley – Elm Street East Back;
thence southerly along Elm Street East Back Alley to Blodgett Street;
thence westerly along Blodgett Street to an alley – Elm Street East Back;
thence southerly along Elm Street East Back Alley to Brook Street;
thence easterly along Brook Street to Temple Court;

thence southerly along Temple Court to Harrison Street;
thence westerly along Harrison Street to the rear of the building at 1415 Elm Street (the "Sears Building" so-called);
thence southerly along the rear of the building at 1415 Elm Street (the "Sears Building" so-called) to Prospect Street;
thence continuing southerly along the rear property line of 1331-1375 Elm Street to Myrtle Street;
thence continuing southerly along an alley – North Church Street to Orange Street;
thence easterly along Orange Street to Chestnut Street;
thence southerly along Chestnut Street to Bridge Street;
thence easterly along Bridge Street to Pine Street;
thence southerly along Pine Street to Manchester Street;
thence westerly along Manchester Street to Chestnut Street;
thence southerly along Chestnut Street to Auburn Street;
thence westerly along Auburn Street to Willow Street
thence southerly along Willow Street to Valley Street
thence easterly along Valley Street to Elm Street.
thence southerly along Elm Street, including only those properties with a border on Elm Street, to Queen City Avenue
thence westerly along the middle of Queen City Avenue to the Queen City Bridge
thence northerly along the Merrimack River to the existing CBSD border at the "Trestle Bridge"
thence northerly along the Merrimack River to the Amoskeag Dam;
thence easterly from the Amoskeag Dam on a line extending to River Road;
thence northerly along River Road to West North Street; said point also being the point of beginning.

THAT, The District is to include all properties within the described boundaries.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Continuation of the Central Business Service District."

Page 3 of 3

THAT, That the assessed values of the properties for purposes of assessments be established in accordance with the property tax maps and records as maintained by the Board of Assessors.

THAT, Services to be provided within the District consist of daily cleaning, maintenance and inspection of incidental repairs within the right-of-way in the District and such other services as determined by the Advisory Board.

THAT, The District assessment for Fiscal Year 2027 shall be established in the Fall of 2026 by the Assessor's Office at a rate sufficient to raise the approved budget of $700,000.

THAT, The District assessment shall be made against the owners of all commercial, all industrial and residential properties of five units or more, (excluding multi-unit condominium properties).

RESOLVED that this Resolution shall take effect upon its passage.

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Six

A RESOLUTION

"Authorizing the Finance Officer to Make Certain Budgetary Closings for the Fiscal Year 2026."

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

I. That the Finance Officer be hereby authorized to make all necessary transfers, carry-forwards and closings, to balance the departmental accounts and all other accounts for the Fiscal Year 2026 and to submit to the Board of Mayor and Aldermen for their approval, at a future date, all such transfers, carry-forwards and closings executed by her department.

II. Resolved that this resolution shall take effect upon its passage.